



STATE BOARD OF EQUALIZATION
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State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

October 11, 2005

TO INTERESTED PARTIES:

PROPOSED BOARD OF EQUALIZATION RULES FOR
CALIFORNIA ADMINISTRATION AND APPELLATE REVIEW

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., Title 18, Sections 5010 et seq.) are being revised and incorporated into the *Board of Equalization Rules for California Tax Administration and Appellate Review*. Draft language for the proposed rules is posted on the Board's website at www.boe.ca.gov/regs/timelineCAtax.htm.

A Board meeting was held on September 28, 2005 for interested parties to obtain more detailed information regarding the project and to discuss Part 5, General Board Hearing Procedures. Particularly, discussions occurred concerning ex parte communications with the Board Members (proposed Rule 5015.1) and confidentiality of hearing documents (proposed Rule 5033).

Additional meetings will be held at the Board's headquarters in Sacramento, 450 N Street, Room 121, beginning at 9:30 a.m., as follows:

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|-------------------|---|
| October 26, 2005 | Part 2: Review of Sales and Use Tax, Timber Yield Tax and Special Taxes and Fees |
| November 16, 2005 | Part 3: Administrative Review of Property Taxes |
| December 14, 2005 | Parts 4 and 5: Appeals from Actions of the Franchise Tax Board and General Board Hearing Procedures |

The October 26, 2005 meeting will focus on the following areas:

- Article 1. *Application of this Part* (proposed Rule 2000)
- Article 2A. *Petitioning Notices of Determination & Notices of Deficiency Assessment* (proposed Rules 2010 through 2023)
- Article 2B. *Filing a Late Protest* (proposed Rules 2030 through 2032)
- Article 2C. *Contesting a Jeopardy Determination* (proposed Rules 2040 through 2049.5)
- Article 3: *Claim for Refund* (proposed Rules 2050 through 2063)

Article 4A: *Requests for Innocent Spouse Relief Under the Sales and Use Tax Law* (proposed Rules 2070 through 2072)

Article 4B: *Successor's Request for Relief of Penalty Under the Sales and Use Tax Law* (proposed Rule 2075)

Article 4C: *Other Requests for Relief of Penalties and Interest* (proposed Rules 2080 through 2087)

Article 5: *Claims (Inquiry) of Incorrect or Non-Distribution of Local Tax* (proposed Rule 2090)

Article 6: *Appeals Conferences* (proposed Rules 2100 through 2107)

Questions regarding the substance of the proposed regulations should be directed to Mr. Bradley Heller, Tax Counsel, at bradley.heller@boe.ca.gov or 916-324-2657. Written comments concerning the proposed rules should be directed to Ms. Diane Olson, Regulations Coordinator, at diane.olson@boe.ca.gov or:

State Board of Equalization
Attn: Ms. Diane Olson, MIC: 80
P. O. Box 942879
Sacramento, CA 94279-0080

We encourage your input and participation in this rulemaking effort.

Sincerely,

/signed/

David J. Gau
Deputy Director
Property and Special Taxes Department

/signed/

Randie L. Henry
Deputy Director
Sales and Use Tax Department

DJG:sk